

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: This program provides an opportunity for taxpayers to express complaints regarding what they view as unfair taxation or ad valorem valuation. This is accomplished through informal hearings held throughout the state followed by a ruling from the Tax Appeals Board.

FY 2007 Original Appropriation

3.00 FY 2007 Original Appropriation: SB 1477 and HB 844.

General	4.00	273,300	68,800	0	0	0	342,100
Dedicated	0.00	5,000	2,400	5,200	0	0	12,600
Total	4.00	278,300	71,200	5,200	0	0	354,700

Appropriation Adjustments

4.31 Supplemental - Hearing Costs: One-time costs to conduct hearings and complete formal decisions on tax appeals heard by the board. Personnel Costs include 75 days of board per diem. Operating Expenditures include temporary clerical support, paralegal assistance, and contract decision writers.

General	0.00	16,900	148,700	0	0	0	165,600
Total	0.00	16,900	148,700	0	0	0	165,600

4.32 Supplemental - Tax Policy Specialist: Not recommended. Provide for one tax policy specialist position to assist with the increased number of appeals that is expected to continue into the foreseeable future.

General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

FY 2007 Total Appropriation

General	4.00	290,200	217,500	0	0	0	507,700
Dedicated	0.00	5,000	2,400	5,200	0	0	12,600
Total	4.00	295,200	219,900	5,200	0	0	520,300

FY 2007 Estimated Expenditures

General	4.00	290,200	217,500	0	0	0	507,700
Dedicated	0.00	5,000	2,400	5,200	0	0	12,600
Total	4.00	295,200	219,900	5,200	0	0	520,300

Base Adjustments

8.41 Removal of One-Time Expenditures: Removal of one-time expenditures and supplemental appropriations.

General	0.00	(16,900)	(148,700)	0	0	0	(165,600)
Dedicated	0.00	(5,000)	(2,400)	(5,200)	0	0	(12,600)
Total	0.00	(21,900)	(151,100)	(5,200)	0	0	(178,200)

FY 2008 Base

General	4.00	273,300	68,800	0	0	0	342,100
Dedicated	0.00	0	0	0	0	0	0
Total	4.00	273,300	68,800	0	0	0	342,100

Tax Appeals, State Board of
Tax Appeals

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Program Maintenance							
10.11 Change in Benefit Costs: The Governor recommends that all health insurance related adjustments be funded by program changes or utilizing reserves available in the group insurance contract. As the PERSI Board voted to maintain the current contribution rate for the upcoming fiscal year, no adjustment to retirement rates is necessary.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.21 General Inflation Adjustments: Inflationary increases are provided only for contractual obligations such as leased space costs. Other inflationary requests are not recommended.							
General	0.00	0	500	0	0	0	500
Total	0.00	0	500	0	0	0	500
10.31 Replacement Items: Replace five computers, two servers, and update server software.							
General	0.00	0	1,000	11,000	0	0	12,000
Total	0.00	0	1,000	11,000	0	0	12,000
10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	(1,300)	0	0	0	(1,300)
Total	0.00	0	(1,300)	0	0	0	(1,300)
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	100	0	0	0	100
Total	0.00	0	100	0	0	0	100
10.51 Annualizations: Not recommended. Requests to annualize ongoing supplemental for tax policy specialist position.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.61 Salary Multiplier: The Governor recommends a compensation increase of 5% to be distributed based on merit.							
General	0.00	11,100	0	0	0	0	11,100
Total	0.00	11,100	0	0	0	0	11,100
FY 2008 Total Maintenance							
General	4.00	284,400	69,100	11,000	0	0	364,500
Dedicated	0.00	0	0	0	0	0	0
Total	4.00	284,400	69,100	11,000	0	0	364,500
Line Items							
12.01 Tax Policy Specialist Position: Not recommended. Requests for 0.75 FTP for a tax policy specialist to address increasing tax appeals workload issues. One-time items are for computer, office furniture, and software.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2008 Gov's Recommendation							
General	4.00	284,400	69,100	11,000	0	0	364,500
Dedicated	0.00	0	0	0	0	0	0
Total	4.00	284,400	69,100	11,000	0	0	364,500